

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX  
REFUND SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to:

18-cv-07824; 18-cv-07827; 18-cv-07828;  
18-cv-07829; 19-cv-01781; 19-cv-01783;  
19-cv-01785; 19-cv-01788; 19-cv-01791;  
19-cv-01792; 19-cv-01794; 19-cv-01798;  
19-cv-01800; 19-cv-01801; 19-cv-01803;  
19-cv-01806; 19-cv-01808; 19-cv-01809;  
19-cv-01810; 19-cv-01812; 19-cv-01813;  
19-cv-01815; 19-cv-01818; 19-cv-01866;  
19-cv-01867; 19-cv-01868; 19-cv-01869;  
19-cv-01870; 19-cv-01871; 19-cv-01873;  
19-cv-01894; 19-cv-01896; 19-cv-01918;  
19-cv-01922; 19-cv-01926; 19-cv-01928;  
19-cv-01929; 19-cv-01931; 19-cv-10713;  
21-cv-05339.

**DEFENDANTS' MOTION TO EXCLUDE EVIDENCE AND ARGUMENT  
CONCERNING ALLEGED PENSION PLAN MISREPRESENTATION**

PLEASE TAKE NOTICE that, upon the accompanying Memorandum of Law, dated January 6, 2025, Defendants, by their undersigned attorneys, move the court for an Order (i) to exclude SKAT from presenting evidence and argument relating to the theory that the Defendants misrepresented the qualified status of the pension plans because SKAT has abandoned that theory; and (ii) granting such other and further relief as this court may deem just and proper.

Dated: January 6, 2025

Respectfully submitted,

/ s/ Peter G. Neiman

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**CERTIFICATE OF SERVICE**

I hereby certify that on January 6, 2025 the foregoing document was served electronically to all parties of record by the CM/ECF system.

/s/ Peter G. Neiman  
Peter G. Neiman

January 6, 2025